

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re:	)	Chapter 9
	)	
CITY OF DETROIT, MICHIGAN,	)	Case No. 13-53846
	)	
Debtor.	)	Hon. Steven W. Rhodes

**NOTICE OF FILING OF FE MONTHLY INVOICE [DECEMBER 2013]**

PLEASE TAKE NOTICE that, pursuant to paragraph 27 of the Court's Fee Review Order dated September 11, 2013 (Docket No. 810), Robert M. Fishman, the Court appointed fee examiner in the above-captioned case ("Fee Examiner"), caused to be filed the attached monthly invoice of the Fee Examiner Parties, which (i) requests an aggregate amount of \$81,923.10 in fees and \$686.34 in expenses, and (ii) consists of detailed statements of the fees and expenses requested for the month of December 2013 by (A) the Fee Examiner (*see* Exhibit A, requesting \$13,200.00 in fees and \$0 in expenses), (B) counsel to the Fee Examiner (*see* Exhibit B, requesting \$37,176.50 in fees and \$525.89 in expenses), and (C) the financial advisor to the Fee Examiner (*see* Exhibit C, requesting \$31,546.60 in fees and \$160.45 in expenses), a true copy of which is herewith served upon you.

Robert M. Fishman, Fee Examiner

Dated: February 20, 2014

By: /s/ Peter J. Roberts  
One of his attorneys

Peter J. Roberts  
Shaw Fishman Glantz & Towbin LLC  
321 North Clark Street, Suite 800  
Chicago, Illinois 60654  
(312) 541-0151 telephone  
proberts@shawfishman.com

**CERTIFICATE OF SERVICE**

Peter J. Roberts, an attorney, certifies that he caused a true copy of the foregoing **Notice Of Filing Of FE Monthly Invoice** to be served pursuant to the Court's CM/ECF System on this 20<sup>th</sup> day of February, 2014.

/s/ Peter J. Roberts

{10661-001 NTC A0367928.DOCX}

# **EXHIBIT A**

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

321 North Clark Street, Suite 800  
Chicago, IL 60654  
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 13352  
January 31, 2014

Robert Fishman as Detroit Fee Examiner  
c/o Shaw Fishman Glantz and Towbin  
Chicago, IL 60654

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 12/31/2013

**Please include Invoice Number with Payment**

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Previous Balance		40,275.75
Payments		-7,905.00
Balance Forward		32,370.75
Current Fees	13,200.00	
Total Current Charges		13,200.00
<b>Total Due</b>		<b>45,570.75</b>

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**Open Invoices**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Original Amount</b>	<b>Payments and Credits</b>	<b>Balance</b>
08/31/13	11516	28,407.85	24,276.85	4,131.00
09/30/13	12044	16,389.35	14,084.60	2,304.75
10/31/13	12414	9,300.00	7,905.00	1,395.00
12/31/13	12978	24,540.00	0.00	24,540.00
<b>Totals</b>		<b>78,637.20</b>	<b>46,266.45</b>	<b>32,370.75</b>

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**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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Fed Tax ID: 36-3844420

Robert Fishman as Detroit Fee Examiner  
I.D. 10661-002 - RMF  
Re: Robert Fishman

January 31, 2014  
Invoice 13352

<b>Fees</b>					
<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/02/13	RMF	Reviewed Preliminary Reports for Pepper Hamilton and Jones Day in preparation for my telephonic meetings with same (1.3). Spoke to B. Hertzberg re Pepper Hamilton Preliminary Report (.4). Spoke with J. Ellman and D. Doyle re Jones Day Preliminary Report (.9).	2.60	600.00	1,560.00
12/03/13	RMF	Reviewed Miller Canfield Preliminary Report (.3). Conference call with Miller Canfield and G. Gouveia re Miller Canfield Preliminary Report (.6).	0.90	600.00	540.00
12/04/13	RMF	Continued reviewing Jones Day September invoice (1.6). Reviewed Miller Buckfire revised July/August invoice (.3). Spoke to I. Bodenstein re Miller Buckfire (.2).	2.10	600.00	1,260.00
12/05/13	RMF	Reviewed Dentons Preliminary Report (.3) and discussed same with I. Bodenstein (.2).	0.50	600.00	300.00
12/06/13	RMF	Met with S. Alberts to discuss Dentons Preliminary Report.	1.10	600.00	660.00
12/09/13	RMF	Spoke to G. Gouveia re Conway meet and confer situation (.2). Reviewed EY Preliminary Report in preparation for telephone conference with EY (.2). Telephone conference with Fee Examiner team and EY team re EY responses to Preliminary report (.3).	0.70	600.00	420.00
12/11/13	RMF	Spoke to J. Ellman re various fee issues.	0.30	600.00	180.00
12/13/13	RMF	Continued review of invoices.	1.20	600.00	720.00
12/16/13	RMF	Reviewed Lazard Order prior to hearing (.1). Participated in Lazard hearing (.3). Continued reviewing invoices (1.2).	1.60	600.00	960.00
12/17/13	RMF	Continued reviewing invoices.	3.10	600.00	1,860.00
12/27/13	RMF	Continued reviewing the spreadsheets reflecting the responses from the various firms (2.8). Spoke to G. Gouveia re Miller Canfield responses (.2).	3.00	600.00	1,800.00
12/30/13	RMF	Reviewed and revised various draft preliminary reports and spreadsheets (4.2). Multiple email exchanges with team members re same (.7).	4.90	600.00	2,940.00
<b>Total Fees</b>			<b>22.00</b>		<b>13,200.00</b>
<b>Total Fees and Disbursements</b>					<b>13,200.00</b>
<b>Total Current Charges</b>					<b>13,200.00</b>
Balance Forward					32,370.75
<b>Total Amount Due</b>					<b>45,570.75</b>

# **EXHIBIT B**

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800  
Chicago, IL 60654  
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 13351  
January 31, 2014

Robert Fishman as Detroit Fee Examiner  
c/o Shaw Fishman Glantz and Towbin  
Chicago, IL 60654

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 12/31/2013

Please include Invoice Number with Payment

Previous Balance		85,605.83
Payments		-25,832.77
Balance Forward		59,773.06
Current Fees	37,176.50	
Current Disbursements	525.89	
Total Current Charges		37,702.39
<b>Total Due</b>		<b>97,475.45</b>

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11728	14,028.70	11,392.67	2,636.03
09/30/13	12045	7,662.77	6,442.57	1,220.20
10/31/13	12413	30,352.80	25,832.77	4,520.03
12/31/13	12979	51,396.80	0.00	51,396.80
<b>Totals</b>		<b>103,441.07</b>	<b>43,668.01</b>	<b>59,773.06</b>

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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Fed Tax ID: 36-3844420

Robert Fishman as Detroit Fee Examiner  
I.D. 10661-001 - RMF  
Re: Chapter 9 case

January 31, 2014  
Invoice 13351

<b>Fees</b>					
<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/02/13	AH	Revised chart of professionals that submitted timely September invoices in accordance with paragraph 4 of Fee Review Order.	0.20	220.00	44.00
12/02/13	AH	Began reviewing Miller Canfield September Invoice.	0.70	220.00	154.00
12/02/13	IB	Review committee expense reimbursement requests (.4); phone call with M. Wilkins re: same (.1); email to M. Wilkins and J. Ellman re: same (.2).	0.70	425.00	297.50
12/02/13	DRD	Resolution discussion via teleconference with J. Ellman (Jones Day) and R. Fishman regarding July and August 2013 Jones Day invoices.	0.90	250.00	225.00
12/02/13	PJR	Exchange e-mails with M. McMickle regarding EY September invoice (.2); confer with R. Fishman on same (.1).	0.30	410.00	123.00
12/03/13	IB	Review Milliman response to preliminary report.	0.40	425.00	170.00
12/03/13	AH	Locating audio transcript of hearing for R. Fishman (.5); pulling documents from Detroit docket for R. Fishman (.2).	0.70	220.00	154.00
12/03/13	MSR	Review invoices from September for Pepper Hamilton, Foley & Lardner & KCC	3.90	250.00	975.00
12/03/13	GEG	Review A. Hudson email and summary of September invoice submissions (.1); follow up email to R. Fishman regarding correction to same (.1); office conference with R. Fishman regarding Pepper Hamilton resolution discussions (.1); email correspondence with R. Fishman and A. Hudson regarding status of September fee review spreadsheets (.1); prepare for (.2) and participate in conference call with Miller Canfield representatives regarding resolution discussions on July/August invoice (.6)	1.10	325.00	357.50
12/04/13	IB	Review revised Miller Buckfire invoice (.4); phone call with R. Fishman re: same (.1); email to S. Markan re: phone call to discuss (.1)	0.60	425.00	255.00
12/04/13	IB	Review spreadsheet for Brooks Wilkins September 2013 invoice	0.40	425.00	170.00
12/04/13	IB	Review spreadsheet for Dentons September 2013 invoice	0.50	425.00	212.50
12/04/13	IB	Review J. Ellman letter re: Dentons September 2013 invoice	0.30	425.00	127.50
12/04/13	MSR	Prepare resolutions for Foley & Lardner July/August invoice.	0.50	250.00	125.00
12/04/13	GEG	Email correspondence with M. McMickle regarding September review spreadsheets and meeting to discuss Conway MacKenzie September invoice (.1); email correspondence with A. Hudson and M. Reiser regarding meeting to discuss Miller Canfield and Pepper Hamilton September invoices (.1)	0.20	325.00	65.00
12/04/13	PJR	Review Segal employment application and related exhibits (affidavit and engagement letter) (.2); brief review of Segal invoice and spreadsheet for September (.1).	0.30	410.00	123.00

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/05/13	AH	Review of Milliman's comments in response to Fee Examiner's preliminary report (.1); discussion with I. Bodenstein re same (.2).	0.30	220.00	66.00
12/05/13	IB	Complete review of Milliman August 2013 response to preliminary report (.2) and conduct resolution discussion with Jeff Budin (.2)	0.40	425.00	170.00
12/05/13	IB	Review Dentons preliminary report (.5) and phone call with R. Fishman to discuss issues to bring up at resolution discussion with S. Alberts (.2)	0.70	425.00	297.50
12/05/13	AH	Continue review of Miller Canfield's September Invoice.	2.60	220.00	572.00
12/05/13	MSR	Review and comment on Pepper Hamilton's September invoices.	0.90	250.00	225.00
12/05/13	GEG	Phone call with Mike Hausman of Conway MacKenzie regarding preliminary report on July/August invoice and resolution discussions (.2); follow up email correspondence with R. Fishman regarding same (.2); begin review and comments on Conway MacKenzie September invoice (2.5)	2.90	325.00	942.50
12/06/13	AH	Meeting with P. Roberts to discuss review of Segal September Invoice.	0.40	220.00	88.00
12/06/13	AH	Review of Segal Consulting's September Invoice and expenses in preparation for meeting with P. Roberts.	2.40	220.00	528.00
12/06/13	IB	Review and analyze revised July/August Miller Buckfire invoice (1.0); participate in resolution discussion on invoice (.2).	1.20	425.00	510.00
12/06/13	AH	Preparing consolidated review sheet for Segal Consulting's September Invoice.	1.80	220.00	396.00
12/06/13	DRD	Review September 2013 Jones Day invoice.	1.40	250.00	350.00
12/06/13	GEG	Complete review and analysis of Conway MacKenzie September invoice (2.2); conference call with S. Kapila, M. McMickle and J. Gillis regarding comments on Conway MacKenzie September invoice (1.4)	3.60	325.00	1,170.00
12/06/13	PJR	Review and analyze Segal invoice for September (.9); meeting with A. Hudson to discuss same (.4).	1.30	410.00	533.00
12/06/13	PJR	Review e-mail exchanges between Fee Examiner and EY representatives regarding July-August preliminary statement.	0.10	410.00	41.00
12/07/13	DRD	Review and analysis of Jones Day September 2013 invoices.	2.50	250.00	625.00
12/07/13	GEG	Review and comment on Miller Canfield September invoice	1.70	325.00	552.50
12/08/13	DRD	Review and analysis of Jones Day September 2013 invoices.	1.30	250.00	325.00
12/08/13	GEG	Complete initial review and comment on Miller Canfield September invoice (2.6); email correspondence with R. Fishman regarding status of July/August preliminary report resolution discussions with Miller Canfield, Pepper Hamilton and Conway MacKenzie (.1); review and comment on Pepper Hamilton September invoice (2.3); review and edit consolidated review spreadsheet for Conway MacKenzie September invoice (1.8)	6.80	325.00	2,210.00
12/09/13	AH	Complete review of Miller Canfield September Invoice in preparation for meeting with G. Gouveia.	0.80	220.00	176.00
12/09/13	AH	Meeting with G. Gouveia to discuss consolidated review of Miller	0.80	220.00	176.00



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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		Canfield's September Invoice.			
12/09/13	IB	Review Brooks Wilkins September 2013 invoice	0.60	425.00	255.00
12/09/13	AH	Complete consolidated excel review sheet for Miller Canfield's September Invoice.	1.80	220.00	396.00
12/09/13	DRD	Review and analysis of Jones Day September 2013 invoices.	5.30	250.00	1,325.00
12/09/13	MSR	Review Pepper Hamilton invoice with G. Gouveia.	0.30	250.00	75.00
12/09/13	GEG	Email correspondence (.1) and phone call (.1) with R. Fishman regarding status of Conway MacKenzie resolution discussions for July/August preliminary report; email correspondence (.1) and meeting with A. Hudson regarding Miller Canfield July/August preliminary report resolution discussions and September invoice review (.8); meeting with M. Reiser regarding comments on Pepper Hamilton September invoice (.3); complete review and editing of consolidated review spreadsheet for Conway MacKenzie September invoice (.7); review spreadsheet from M. Hausman of Conway MacKenzie regarding adjustment of inconsistent team meeting time and scheduling call to engage in resolution discussions (.1) and follow up phone calls (exchange voicemail messages (.1) and follow up call (.2)) and email correspondence with M. Hausman regarding same (.2); draft cover email to R. Fishman regarding general comments to Conway MacKenzie September invoice and attaching consolidated review spreadsheet (.3)	3.00	325.00	975.00
12/09/13	PJR	Conference call with W. Flick, B. Pickering, R. Fishman, S. Kapila and others regarding EY July/August invoices.	0.20	410.00	82.00
12/10/13	IB	Email with M. McMickle re: Miller Buckfire revised July/August invoice	0.20	425.00	85.00
12/10/13	DRD	Review Jones Day September 2013 invoices (.6) and Dentons September 2013 invoices (3.7).	4.30	250.00	1,075.00
12/10/13	MSR	Input comments into revised spreadsheets for Pepper Hamilton, KCC, and Foley & Lardner.	2.10	250.00	525.00
12/10/13	GEG	Email correspondence with M. Hausman (Conway) and M. McMickle regarding July/August invoice resolution discussions (.1); review email and City verifications of July/August invoices for Conway, Miller Canfield and Pepper Hamilton (.1)	0.20	325.00	65.00
12/11/13	AH	Analysis of standard hourly rates vs. blended rates of non-bankruptcy attorneys whose work is reflected in Miller Canfield's September Invoice.	0.50	220.00	110.00
12/11/13	IB	Complete review of Brooks Wilkins September 2013 invoice.	0.60	425.00	255.00
12/11/13	AH	Rechecking analysis of standard hourly rates-blended rates and revising review spreadsheet.	0.40	220.00	88.00
12/11/13	GEG	Initial review of Miller Canfield response to July/August preliminary report (.3); email correspondence with A. Hudson regarding same and status of request for list of standard hourly rates for assessment of Miller Canfield September invoice (.1); review Conway MacKenzie response to July/August preliminary report (.5); email	2.20	325.00	715.00

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		correspondence with M. McMickle and R. Fishman regarding Conway response to July/August preliminary report and preparation for today's call with Conway (.2); email correspondence (.1) and office conference (.1) with A. Hudson regarding analysis of Miller Canfield blended hourly rate for September invoice; conference call with M. McMickle and Conway MacKenzie representatives Chuck Moore and Mike Hausman regarding July/August invoice resolution discussions (.8); follow up email to R. Fishman regarding same and reconsideration of deadline for submission of redacted invoices (.1)			
12/12/13	IB	Review Denton's September 2013 invoice	1.50	425.00	637.50
12/12/13	GEG	Review and comment on Miller Canfield response to July/August invoice preliminary report (1.8); email correspondence with A. Hudson regarding same (.1)	1.90	325.00	617.50
12/12/13	PJR	Exchange e-mails with M. McMickle regarding E&Y invoices.	0.10	410.00	41.00
12/13/13	AH	Call and emails with J. Kaminski (Kilpatrick & Associates) regarding submission of invoices.	0.60	220.00	132.00
12/13/13	GEG	Office conference with R. Fishman regarding status of resolution discussions with Pepper Hamilton, Miller Canfield and Conway MacKenzie	0.20	325.00	65.00
12/13/13	PJR	Review J. Ellman letter on additional fee professionals.	0.10	410.00	41.00
12/13/13	PJR	Review and analyze Foley September invoice.	0.30	410.00	123.00
12/13/13	PJR	Review and analyze KCC September invoice.	0.50	410.00	205.00
12/16/13	AH	Review Miller Canfield's comments to Fee Examiner's preliminary report spreadsheet in preparation for discussion re same with G. Gouveia.	0.60	220.00	132.00
12/16/13	IB	Continue review of Dentons September invoices	1.50	425.00	637.50
12/16/13	AH	Meeting with G. Gouveia regarding Miller Canfield's comments to Fee Examiner's suggested revisions to July/August Invoice.	0.40	220.00	88.00
12/16/13	IB	Review Milliman September 2013 invoice for preliminary report	0.30	425.00	127.50
12/16/13	IB	Begin review of Salans/Denton September 2013 invoice for preliminary report; (.7); discuss comments for preliminary report with D. Doyle (.2)	0.90	425.00	382.50
12/16/13	IB	Review Miller Buckfire redacted September 2013 invoice for preliminary report.	0.40	425.00	170.00
12/16/13	AH	Revise comments to Resolution column of Miller Canfield's review excel sheet following discussion with G. Gouveia (.9); draft email to G. Gouveia summarizing general comments to Miller Canfield and issues to bring to R. Fishman's attention (.2).	1.10	220.00	242.00
12/16/13	GEG	Meeting with A. Hudson regarding Miller Canfield response to preliminary report for July/August invoice and presentation to R. Fishman for approval of proposed resolution comments (.4); review and edit resolution column of Conway MacKenzie July/August review spreadsheet (.3) and email to R. Fishman regarding approval of same (.1); email to Michael Hausman of Conway MacKenzie regarding status of July/August invoice resolution discussions and	1.30	325.00	422.50

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		deadline for submission of redacted July/August and September invoices (.2); review and edit email from A. Hudson regarding comments on Miller Canfield response to July/August preliminary report and forward with message to R. Fishman (.3)			
12/16/13	PJR	Initial review of comments/responses of EY regarding preliminary report on July/August invoices and associated correspondence from W. Flick.	0.40	410.00	164.00
12/17/13	DRD	Prepare Dentons spreadsheet for September 2013 preliminary report.	1.80	250.00	450.00
12/17/13	MSR	Review invoices and comment for KCC.	1.50	250.00	375.00
12/18/13	DRD	Create Jones Day September 2013 spreadsheet (3.4) and draft preliminary report (1.2); revise Dentons September 2013 preliminary report and spreadsheet (2.8); create Wilkins September 2013 spreadsheet (1); create Lazard spreadsheet (.2).	8.60	250.00	2,150.00
12/18/13	AH	Draft list of professionals that submitted timely October invoices.	0.30	220.00	66.00
12/18/13	GEG	Initial review of Pepper Hamilton response to July/August preliminary report	0.20	325.00	65.00
12/18/13	PJR	Review Fee Examiner Parties' October invoices (.2); draft and edit Fee Examiner Parties' monthly fee statement for October (.4).	0.60	410.00	246.00
12/19/13	IB	Revise D. Doyle draft of Brooks Wilkins Preliminary report for September 2013	0.40	425.00	170.00
12/19/13	DRD	Prepare and revise Wilkins preliminary report for September 2013.	1.50	250.00	375.00
12/19/13	DRD	Prepare Jones Day spreadsheet for September 2013 preliminary report.	2.90	250.00	725.00
12/20/13	IB	Revise D. Doyle draft of Denton preliminary report for September 2013	1.50	425.00	637.50
12/20/13	IB	Meet with A. Hudson re: review of Milliman invoice for preparation of preliminary report for September 2013.	0.90	425.00	382.50
12/20/13	MSR	Review and comment on responses to preliminary reports	1.30	250.00	325.00
12/20/13	GEG	Review M. Reiser resolution markup of the Pepper Hamilton July/August invoice review spreadsheet (.2) and brief office conference regarding same (.1); email correspondence with R. Fishman and other team members regarding status of July/August resolution discussions for Pepper Hamilton, Miller Canfield and Conway MacKenzie, status of September preliminary reports and process for preparation of final monthly report (.3); office conference with P. Roberts regarding process of resolution discussions and other issues related to preparation of final monthly report for all professionals (.2); review A. Hudson email and summary of October invoice submissions (.1)	0.90	325.00	292.50
12/20/13	PJR	Review e-mails from R. Fishman and Shaw Fishman team members on July/August reports and September reports (.2); exchange e-mails with G. Gouveia regarding templates for same (.2); confer with R. Reiser regarding Foley and KCC reports (.2).	0.60	410.00	246.00
12/21/13	DRD	Draft preliminary report for Lazard September 2013 (1.2); revise Dentons preliminary report for September 2013 (.7); compile	3.10	250.00	775.00

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		information for Jones Day final monthly report for July and August 2013 (.1); communications with R. Fishman regarding status on Dentons, Jones Day, Lazard, and Brooks Wilkins preliminary and final reports (.2).			
12/21/13	GEG	Email correspondence with A. Hudson regarding preparation of preliminary report for Miller Canfield September invoice (.1); email correspondence with M. Reiser regarding preparation of preliminary report for Pepper Hamilton September invoice (.1).	0.20	325.00	65.00
12/22/13	IB	Prepare final report section for Miller Buckfire for July/August 2013 (.3); prepare preliminary report for Miller Buckfire for September, 2102 (.7)	1.00	425.00	425.00
12/22/13	MSR	Draft september preliminary reports	0.70	250.00	175.00
12/23/13	AH	Drafting/revising preliminary reports for Milliman Inc, Segal Consulting and Miller Canfield.	0.60	220.00	132.00
12/23/13	AH	Conference call with report review team to discuss status of July/August final reports and preliminary reports for September Invoices.	0.50	220.00	110.00
12/23/13	IB	Participate in phone conference with R. Fishman and all claim reviewers re: finishing up July/August final reports and September preliminary reports	0.50	425.00	212.50
12/23/13	IB	Draft section of July/August final report for Miller Buckfire (.4); revise draft (.3); phone call with J. Doak re: resolution of open issue on travel agency fees (.1)	0.80	425.00	340.00
12/23/13	IB	Phone call with S. Alberts re: Dentons discussions with fee examiner (.1); review 2 emails from S. Alberts detailing the discussions (.4); phone conference with D. Doyle and R. Fishman re: proposal for resolution of discount issue (.2); prepare email to S. Alberts re: same (.2)	0.90	425.00	382.50
12/23/13	DRD	Group conference with B. Fishman, I. Bodenstein, P. Roberts, G. Gouveia, M. Reiser, A. Hudson, M. McMickle, and S. Kapila regarding status of September 2013 invoice review and final reports for August and July 2013.	0.50	250.00	125.00
12/23/13	DRD	Confer with R. Fishman and I. Bodenstein regarding Dentons discount.	0.20	250.00	50.00
12/23/13	DRD	Communicate with R. Fishman regarding Jones Day final report for September 2013.	0.10	250.00	25.00
12/23/13	DRD	Draft memorandum correspondence to S. Alberts (Retiree Committee) regarding new proposed discount.	0.80	250.00	200.00
12/23/13	DRD	Draft insert for final report on Jones Day July and August 2013 invoices.	2.60	250.00	650.00
12/23/13	IB	Review email from S. Alberts re: Denton's discount (.1); phone call with S. Alberts re: same and committee E&O insurance (.2); email to R. Fishman and D. Doyle re: conversation with S. Alberts (.2)	0.50	425.00	212.50
12/23/13	MSR	Call with working team (.5); Pepper Hamilton review with G. Gouveia (.4)	0.90	250.00	225.00

**Shaw Fishman Glantz & Towbin LLC**

Robert Fishman as Detroit Fee Examiner  
 I.D. 10661-001 - RMF  
 Re: Chapter 9 case

January 31, 2014  
 Invoice 13351

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/23/13	GEG	Conference call with R. Fishman and fee review team regarding process for preparation of July/August monthly report (.5); review and edit preliminary report and review spreadsheet for Miller Canfield September invoice (.3) and email to R. Fishman regarding same (.1); review and edit preliminary report and review spreadsheet for Miller Canfield September invoice (.3); email correspondence with M. Reiser and R. Fishman regarding same (.2); email to R. Fishman regarding concluding resolution discussions for Conway MacKenzie July/August invoice (.1); email correspondence with R. Fishman regarding outstanding issues related to Miller Canfield July/August invoice (.1); draft preliminary report for Conway MacKenzie September invoice (.4); confer with M. Reiser regarding following up with Pepper Hamilton to conclude resolution discussions for July/August invoice (.2); review City verification regarding Miller Canfield October and November invoices (.1)	2.30	325.00	747.50
12/23/13	PJR	Review draft preliminary report for Segal for September (.1); exchange e-mails with A. Hudson on same (.1).	0.20	410.00	82.00
12/23/13	PJR	Review and revise draft preliminary statement for Foley Sept. invoice (.3); review and revise draft preliminary statement for KCC Sept. invoice (.2); exchange e-mails with M. Reiser on same (.1).	0.60	410.00	246.00
12/23/13	PJR	Participate in conference call with Fee Examiner team regarding status of various reports and communications with professionals.	0.50	410.00	205.00
12/24/13	IB	Email to J. Doak re: Miller Buckfire travel agency expenses	0.10	425.00	42.50
12/26/13	IB	Revise Miller Buckfire July/August section for final report and send to R. Fishman.	0.40	425.00	170.00
12/26/13	GEG	Follow up email to R. Fishman regarding outstanding issues for Conway MacKenzie and Miller Canfield July/August invoices	0.10	325.00	32.50
12/27/13	GEG	Email correspondence with R. Fishman (.1) and Mike Hausman of Conway Mackenzie regarding resolution of July/August invoice issues and submission of revised invoice for final monthly report (.2); email correspondence and phone call with R. Fishman regarding Miller Canfield July/August invoice final resolution issues (.2); revise Miller Canfield July/August review spreadsheet to incorporate R. Fishman comments (.1); prepare and send lengthy transmittal email to Miller Canfield representatives regarding resolution of Fee Examiner comments on July/August invoice (.7); follow up email correspondence with Jon Green of Miller Canfield regarding status of reduced hourly rate proposal (.1); email correspondence with M. Hausman of Conway MacKenzie regarding status of September preliminary report and issue related to delivery of redacted invoices (.1)	1.50	325.00	487.50
12/27/13	PJR	Exchange e-mails with M. Reiser regarding Foley statement.	0.10	410.00	41.00
12/30/13	IB	Email with R. Fishman and A. Hudson re: Milliman September 2013 invoice.	0.20	425.00	85.00
12/30/13	MSR	Call with Pepper Hamilton counsel.	0.30	250.00	75.00

**Shaw Fishman Glantz & Towbin LLC**

Robert Fishman as Detroit Fee Examiner  
 I.D. 10661-001 - RMF  
 Re: Chapter 9 case

January 31, 2014  
 Invoice 13351

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12/30/13	MSR	Revise status chart	0.90	250.00	225.00
12/30/13	GEG	Office conference and email correspondence with M. Reiser regarding deadline for submission of revised and redacted invoice from Pepper Hamilton and status of September preliminary report (.2); email correspondence with Jon Green (Miller Canfield) regarding amendment to City fee agreement to provide for 10% reduction of standard hourly rates in lieu of blended rate agreement (.1); review emails and draft October invoice review spreadsheets from M. McMickle (Kapila) (.1); email to M. Reiser and A. Hudson regarding preparation of tracking spreadsheets for Pepper Hamilton and Miller Canfield (.1); email correspondence with R. Fishman regarding comments to draft preliminary report for Conway MacKenzie September invoice (.1)	0.60	325.00	195.00
12/30/13	PJR	Review e-mails between R. Fishman and W. Flick regarding EY invoices (.1); exchange e-mails with M. McMickle on same (.1).	0.20	410.00	82.00
12/31/13	GEG	Email correspondence with R. Fishman and M. McMickle regarding draft preliminary report for Conway MacKenzie September invoice.	0.20	325.00	65.00
<b>Total Fees</b>			<b>124.50</b>		<b>37,176.50</b>

**Disbursements**

<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/19/13	Photocopy; Miller Canfield City of Detroit Fee Submission - September (KXJ)	94	@ 0.10	9.40
11/19/13	Photocopy; Pepper Hamilton - Detroit Invoice Fees for Meeting; Email; Miller canfield - Detailed Invoice fees for Meeting. (KXJ)	676	@ 0.10	67.60
11/19/13	Photocopy; September Invoices (MAW)	1223	@ 0.10	122.30
11/20/13	Photocopy; September Invoices (MAW)	32	@ 0.10	3.20
11/20/13	Photocopy; Post petition Invoice Summaries (KXJ)	379	@ 0.10	37.90
11/21/13	Conference Call; PJR; AT&T TeleConference Services			36.43
11/21/13	Conference Call; PJR; AT&T TeleConference Services			11.27
11/21/13	Conference Call; GEG; AT&T TeleConference Services			38.49
11/25/13	Photocopy; Conway MacKenzie Fee Statement (KXJ)	171	@ 0.10	17.10
11/27/13	Photocopy; Preliminary Report re Pepper Hamilton August Invoice; 2013 Monthly Report Invoice Report (KXJ)	120	@ 0.10	12.00
12/02/13	Photocopy; Preliminary Report for Meeting; Preliminary Report - Jones Day (August 2013); Memorandum (KXJ)	794	@ 0.10	79.40
12/03/13	Photocopy; Salans - September 2013 Invoice; Jones Day - September Final Invoice; Invoices re Retirees Committee - City of Detroit Bankruptcy; Stipulation and Order re Lazard Retention (KXJ)	509	@ 0.10	50.90
12/10/13	Photocopy; Conway MacKenzie Fee Statement (KXJ)	161	@ 0.10	16.10
12/19/13	Photocopy; October 2013 Fee Examiner Submission - Miller Canfield (KXJ)	107	@ 0.10	10.70
12/31/13	Pacer Research; Lazard Retention (ABH)			13.10

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner  
I.D. 10661-001 - RMF  
Re: Chapter 9 case

January 31, 2014  
Invoice 13351

<b>Date</b>	<b>Description</b>	<b>Amount</b>
	<b>Total Disbursements</b>	<b>525.89</b>
	<b>Total Fees and Disbursements</b>	<b>37,702.39</b>
	<b>Total Current Charges</b>	<b>37,702.39</b>
	Balance Forward	59,773.06
	<b>Total Amount Due</b>	<b>97,475.45</b>

# **EXHIBIT C**





*Kapila & Company*  
*Certified Public Accountants*

**CITY OF DETROIT, MICHIGAN**  
**Client ID: 90000**  
**Invoice #97316 - 12/31/13**

**TIME SUMMARY BY STAFF**

<b><u>Staff</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
JOSEPH GILLIS - Senior Consultant, CPA*	22.20	260.00	5,772.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	4.30	442.00	1,900.60
MARY MCMICKLE - Partner, CPA*, CIRA	19.40	330.00	6,402.00
MARK PARISI - Forensic Analyst CPA*, CFE,	24.40	156.00	3,806.40
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	65.70	208.00	13,665.60
 TOTAL	 <u>136.00</u>		 <u>\$31,546.60</u>
	<b>BLENDDED RATE</b>	<b>\$231.96</b>	
	TOTAL EXPENSES		160.45
 TOTAL AMOUNT OF THIS INVOICE			 <u><u>\$31,707.05</u></u>

CPA - Certified Public Accountant  
 CIRA- Certified Insolvency & Restructuring Advisor  
 CFE - Certified Fraud Examiner  
 CFF - Certified In Financial Forensics

\* Regulated by the State of Florida

# Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilaco.com  
EIN #65-0311031

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 97316  
12/31/2013  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
12/02/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
12/02/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.70	353.60
12/02/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLIMAN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.30	270.40
12/02/2013	SST	EXTRACTION OF DATA FROM KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/02/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLIMAN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
12/02/2013	SST	PREPARE SUMMARY SCHEDULES OF KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/03/2013	MMM	REVIEW SPREADSHEETS FOR CITY PROFESSIONALS IN PREPARATION FOR SENDING TO FEE EXAMINER.	0.80	264.00
12/03/2013	SST	PREPARE SUMMARY SCHEDULES OF BROOKS WILKIN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
12/03/2013	SST	EXTRACTION OF DATA FROM DENTON'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/03/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM DENTON'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
12/03/2013	SST	PREPARE SUMMARY SCHEDULES OF DENTON'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/03/2013	SST	EXTRACTION OF DATA FROM BROOKS WILKIN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.30	270.40
12/03/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM BROOKS WILKIN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.20	249.60
12/03/2013	MMM	DETAILED REVIEW OF JONES DAY SEPTEMBER SPREADSHEET FOR PROPER FORMATTING OF ROWS AND IDENTIFYING	3.20	1,056.00

		POTENTIAL CHARACTERS IN DESCRIPTION IN EXCESS OF CAPACITY.		
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - COMPARE JULY/AUG. INVOICE SUMMARY TO SEPTEMBER INVOICE SUMMARY TO SCREEN FOR POTENTIAL RED FLAGS.	0.20	52.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - ANALYTICAL REVIEW OF HOURS DISTRIBUTION BY PROFESSIONAL.	0.30	78.00
12/04/2013	MMM	IDENTIFY INCONSISTENCIES IN BILLING CATEGORY - ELIGIBILITY ISSUES AND LITIGATION IN JONES DAY INVOICE AND FOOTNOTE.	1.20	396.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF IMPROPER TIME INCREMENTS.	0.10	26.00
12/04/2013	SST	EXTRACTION OF DATA FROM SALAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.50	312.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES VIOLATIONS.	0.80	208.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF LUMPING VIOLATIONS.	1.30	338.00
12/04/2013	MMM	REVIEW SEGAL CONSULTING SEPTEMBER SPREADSHEETS FOR FORMATTING AND CONSISTENCY AND SEND TO FEE EXAMINER.	0.60	198.00
12/04/2013	SRK	REVIEW AND RESPOND TO E-MAILS WITH I. BODENSTEIN AND G. GOUVEIA REGARDING RESPONSE FROM PROFESSIONAL AND COORDINATORS; FOLLOW UP CALLS	0.30	132.60
12/04/2013	MCP	TELEPHONE CONFERENCE WITH M MCMICKLE RE: EXCEL DISPLAY COLUMN HEIGHT ISSUES. RESEARCH ANSWER AND RESPOND	0.60	93.60
12/04/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.80	374.40
12/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM SEGAL'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.20	249.60
12/04/2013	MMM	IDENTIFY DESCRIPTIONS IN JONES DAY INVOICES THAT EXCEED CELL CHARACTER CAPACITY AND REFORMAT.	1.20	396.00
12/04/2013	SST	PREPARE SUMMARY SCHEDULES OF SEGAL'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/04/2013	SST	EXTRACTION OF DATA FROM SEGAL'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
12/04/2013	SST	CONFERENCE CALL WITH IDEA HELP DESK TO RESOLVE ISSUES ENCOUNTERED WITH EXTRACTION OF JONES DAY SEPTEMBER 2013 INVOICE.	0.50	104.00
12/05/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM SALAN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION	1.40	291.20

ERRORS.				
12/05/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS VERIFICATION OF DISCREPANCY ON JONES DAY'S INVOICE.	0.10	20.80
12/05/2013	MMM	BEGIN REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE.	0.90	297.00
12/05/2013	SST	PREPARE SUMMARY SCHEDULES OF SALAN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/05/2013	SST	CONFERENCE CALL WITH M. MCMICKLE TO DISCUSS RESOLUTION TO JONES DAY INVOICE EXTRACTION ISSUES.	0.30	62.40
12/05/2013	MCP	CLERICALLY TEST PORTION OF SEPTEMBER INVOICE FOR ACCUARCY	1.00	156.00
12/05/2013	SST	FINALIZE SUMMARY SCHEDULES OF JONES DAY'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
12/05/2013	MMM	CONFERENCE CALL WITH S. THOMAS REGARDING JONES DAY INVOICE ISSUES	0.30	99.00
12/05/2013	SST	EXTRACTION OF DATA FROM SALAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/05/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF INCONSISTENT, DUPLICATE AND REPETITIVE TIME ENTRY VIOLATIONS.	5.10	1,326.00
12/05/2013	MCP	TELEPHONE CONFERENCE WITH S.THOMAS RE: INVOICE FORMATTING FOR PROFESSIONALS	0.10	15.60
12/05/2013	JEG	CONWAY MACKENZIE SEPTEMBER INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES UNREASONABLE TIME VIOLATIONS.	0.60	156.00
12/05/2013	JEG	CORRESPONDENCE W/ S.KAPILA & M.MCMICKLE RE: MILLER BUCKFIRE'S REVISED JULY/AUGUST INVOICE.	0.20	52.00
12/05/2013	JEG	COORDINATE CONFERENCE W/ G.GOUVEIA, M.MCMICKLE & S.KAPILA TO DISCUSS CONWAY MACKENZIE SEPT. INVOICE.	0.10	26.00
12/06/2013	MMM	FOLLOW-UP ANALYSIS OF SELECT CONWAY MACKENZIE PROFESSIONALS' TIME ENTRY BY DATE.	0.60	198.00
12/06/2013	SRK	TELEPHONE CALL WITH M. MCMICKLE, J.GILLIS AND G. GOUVEIA	1.40	618.80
12/06/2013	MMM	REVIEW SEPTEMBER SPREADSHEETS FOR SALANS AND SEND TO FEE EXAMINER.	0.40	132.00
12/06/2013	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE, IDENTIFY DEFICIENCIES ON SPREADSHEET	1.30	429.00
12/06/2013	JEG	CONFERENCE WITH M. MCMICKLE TO PREPARE FOR AFTERNOON CONFERENCE W/ G.GOUVEIA TO DISCUSS CONWAY MACKENZIE SEPTEMBER INVOICE.	0.20	52.00
12/06/2013	JEG	CONFERENCE W/ G.GOUVEIA, S.KAPILA & M.MCMICKLE TO REVIEW CONWAY MACKENZIE SEPT. INVOICE EXCEPTIONS.	1.40	364.00
12/06/2013	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA, S. KAPILA AND J. GILLIS RE: JOINT REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE.	1.40	462.00
12/06/2013	MMM	FOLLOW-UP ANALYSIS OF SELECT CONWAY MACKENZIE PROFESSIONAL BY BILLING ENTRIES.	0.30	99.00

12/06/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: PREP FOR ERNST & YOUNG REVIEW CALL WITH FEE EXAMINER.	0.20	66.00
12/09/2013	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER, S. KAPILA, E&Y PARTNER AND E&Y COUNSEL RE: DISCUSS RETAINAGE OF E&Y AS EXPERTS AND EMPLOYEE LOCATION FOR PURPOSES OF REVIEWING TRAVEL EXPENSE.	0.40	132.00
12/09/2013	MMM	RESPOND TO EMAIL FROM S. KAPILA RE: PREP FOR CALL WITH FEE EXAMINER AND E&Y.	0.10	33.00
12/09/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS HOW TO REVIEW, FORMAT AND PREPARE SCHEDULES FOR THE PROFESSIONAL INVOICES.	0.70	145.60
12/09/2013	MCP	TELEPHONE CONFERENCE WITH S THOMAS RE: FORMATTING INVOICES FOR PROFESSIONALS.	0.70	109.20
12/09/2013	SRK	TELEPHONE CALL WITH FISHMAN, ROBERTS, MCMICKLE, PICKERING (E&Y), FLICK (LATHAM WATKINS )TO DISCUSS ERNST & YOUNG PRELIMINARY REPORT ISSUES	0.40	176.80
12/10/2013	JEG	STUDY MILLER BUCKFIRE REVISED JULY/AUGUST INVOICE.	0.20	52.00
12/10/2013	SST	EXTRACTION OF DATA FROM BROOKS WILKIN'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.70	353.60
12/10/2013	SST	EXTRACTION OF DATA FROM SEGAL'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
12/11/2013	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA, M. HAUSMAN (CM) AND C. MOORE (CM) RE: DISCUSS RESPONSES TO FEE EXAMINER'S COMMENTS FOR JULY/AUGUST INVOICES.	0.80	264.00
12/11/2013	MCP	FORMAT AND SUMMARIZE BROOKS WILKINS OCTOBER 2013 MONTHLY INVOICE	1.50	234.00
12/11/2013	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE REVIEWER COMMENTS PRIOR TO CALL.	0.70	231.00
12/12/2013	SRK	REVIEW CONWAY MACKENZIE RESPONSE TO PRELIMINARY REPORT	1.10	486.20
12/12/2013	SRK	REVIEW MILLER CANFIELD LETTER RESPONSE OF 12/9/13	0.30	132.60
12/12/2013	MMM	DRAFT EMAIL TO S.KAPILA AND J. GILLIS RE: SUMMARIZE CALL WITH CONWAY MACKENZIE TEAM REGARDING RESPONSES TO REVIEW COMMENTS.	0.20	66.00
12/12/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE RE: CM'S RESPONSE TO INVOICE REVIEW COMMENTS.	0.10	26.00
12/12/2013	MMM	TRACK RECEIPT OF MILLIMAN INVOICE AND PRELIMINARY REVIEW FOR DOWNLOADING.	0.10	33.00
12/13/2013	MMM	TRACK RECEIPT OF JONES DAY NOVEMBER INVOICE AND PRELIMINARY REVIEW FOR DOWNLOADING PURPOSES.	0.10	33.00
12/13/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/13/2013	SST	EXTRACTION OF DATA FROM DENTON'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/16/2013	MCP	FORMAT AND SUMMARIZE SEGAL OCTOBER INVOICE	1.10	171.60
12/16/2013	MCP	TELEPHONE CONFERENCE WITH S. THOMAS RE: SEGAL	0.30	46.80

INVOICE				
12/16/2013	MCP	FORMAT AND SUMMARIZE MILLIMANS OCTOBER INVOICE	1.20	187.20
12/16/2013	SST	EXTRACTION OF DATA FROM SEGAL'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	2.30	478.40
12/16/2013	SST	EXTRACTION OF DATA FROM KILPATRICK'S JULY - AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/16/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.60	332.80
12/16/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/16/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS PROFESSIONAL INVOICE DISCOUNTS AND SCHEDULES.	0.60	124.80
12/16/2013	SST	CONFERENCE CALL WITH IDEA HELP DESK FOR ASSISTANCE WITH CONVERSION OF A PROFESSIONAL INVOICE FROM PDF TO EXCEL.	0.30	62.40
12/16/2013	MCP	FORMAT AND SUMMARIZE DENTONS OCTOBER INVOICE	2.20	343.20
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR BROOKS WILKINS PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.70	145.60
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR MILLIMAN PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.10	228.80
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR DENTONS PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.50	312.00
12/17/2013	SST	EXTRACTION OF DATA FROM KILPATRICK'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	228.80
12/17/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	228.80
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR PEPPER HAMILTON PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.00	208.00
12/18/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	2.10	436.80
12/18/2013	SST	EXTRACTION OF DATA FROM VARIOUS PROFESSIONAL INVOICES WITH IDEA SOFTWARE FOR FEE EXAMINER'S REVIEW.	3.40	707.20
12/18/2013	MCP	REVISE DENTONS OCTOBER 2013 INVOICE FOR HIDDEN CELL DISPLAY ISSUE	0.40	62.40
12/18/2013	JEG	IN PREPARATION FOR CM OCTOBER INVOICE REVIEW - STUDY CM COMMENTS TO FEE EXAMINER QUERIES RE: CM'S JULY/AUG. INVOICE.	0.40	104.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR LUMPING & BUNDLING.	1.70	442.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR INSUFFICIENT DESCRIPTION.	2.10	546.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR NO BENEFIT TO	0.60	156.00

Date	Code	Description	Hours	Amount
		THE ESTATE.		
12/18/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK & ASSOCIATES JULY AND AUGUST 2013 INVOICE	0.70	109.20
12/18/2013	MCP	FORMAT AND SUMMARIZE JONES DAY OCTOBER 2013 INVOICE	1.70	265.20
12/18/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK & ASSOCIATES SEPTEMBER 2013 INVOICE	0.60	93.60
12/18/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: DISCUSS CONWAY MACKENZIE RESPONSES TO JULY/AUGUST REVIEW IN PREP FOR OCTOBER INVOICE REVIEW.	0.10	33.00
12/18/2013	JEG	CONFERENCE WITH M. MCMICKLE TO DISCUSS REVIEW OF CM OCTOBER INVOICE IN LIGHT OF CM'S COMMENTS REGARDING FEE EXAMINER QUERIES BASED ON JULY/AUG. INVOICE REVIEW.	0.10	26.00
12/18/2013	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE OCTOBER 2013 INVOICE	1.20	187.20
12/18/2013	MCP	FORMAT AND SUMMARIZE PEPPER HAMILTON OCTOBER 2013 INVOICE	1.00	156.00
12/19/2013	MMM	TRACK RECEIPT OF MILLER BUCKFIRE AND KILPATRICK INVOICES AND PRELIMINARY REVIEW FOR DOWNLOADING.	0.20	66.00
12/19/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.80	166.40
12/19/2013	SST	EXTRACTION OF DATA FROM VARIOUS PROFESSIONAL INVOICES WITH IDEA SOFTWARE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
12/19/2013	MMM	RESEARCH AND RESPOND TO M. HAUSMAN INQUIRY RE: SUBCONTRACTOR DETAIL AND EXPENSE DETAIL EXHIBITS FOR CONWAY MACKENZIE.	0.40	132.00
12/19/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR INCONSISTENT TIME ENTRIES.	4.60	1,196.00
12/19/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	2.10	546.00
12/19/2013	MMM	REVIEW JULY/AUGUST, SEPTEMBER AND OCTOBER SPREADSHEETS FOR KILPATRICK AND SEND TO FEE EXAMINER.	0.30	99.00
12/19/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK AND ASSOC OCTOBER 2013 INVOICE	0.80	124.80
12/19/2013	SST	EXTRACTION OF PROFESSIONAL INVOICES USING IDEA SOFTWARE.	2.10	436.80
12/19/2013	MCP	FORMAT AND SUMMARIZE MILLER BUCKFIRE OCTOBER 2013 INVOICE	0.50	78.00
12/19/2013	MCP	EXTRACT DATA FROM PDF FILES FOR VARIOUS PROFESSIONALS	2.10	327.60
12/19/2013	MCP	FORMAT AND SUMMARIZE MILLER CANFIELD OCTOBER 2013 INVOICE	1.40	218.40
12/20/2013	MCP	TELEPHONE CONFERENCE WITH S. THOMAS RE: INVOICE EXTRACTION AND PROCESSING	0.50	78.00

12/20/2013	MCP	FORMAT AND SUMMARIZE KURTZMAN CARSON OCTOBER 2013 INVOICE	1.50	234.00
12/20/2013	SST	TELEPHONE CALL WITH M. PARISI TO DISCUSS ISSUES REGARDING PROFESSIONAL INVOICES EXTRACTED.	0.50	104.00
12/20/2013	SST	REVIEW AND REVISE PROFESSIONAL INVOICE SCHEDULE PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.40	83.20
12/22/2013	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS.	0.80	264.00
12/23/2013	SRK	REVIEW R. FISHMAN'S E-MAIL COMMENTS FOR TELEPHONE CALL DISCUSSIONS REGARDING FINAL REPORT	0.10	44.20
12/23/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.80	166.40
12/23/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.80	166.40
12/23/2013	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER AND TEAM RE: STATUS CONFERENCE ON FIRST QUARTERLY REPORT.	0.50	165.00
12/23/2013	SRK	READ G. GOUEVEIA E-MAIL OF DECEMBER 23, 2013 TO R. FISHMAN REGARDING CONWAY MACKENZIE SEPTEMBER PRELIMINARY REPORT	0.10	44.20
12/23/2013	SRK	T/C WITH R. FISHMAN AND G. GOUEVEIA TO DISCUSS FORMAT FOR FINAL REPORTING BY FEE EXAMINER TO COURT	0.50	221.00
12/26/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.70	145.60
12/26/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.50	312.00
12/26/2013	MCP	FORMAT AND SUMMARIZE EY OCTOBER 2013 INVOICE	1.80	280.80
12/26/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.30	62.40
12/27/2013	MCP	FORMAT AND SUMMARIZE FOLEY AND LARDNER OCTOBER 2013 INVOICE	0.70	109.20
12/30/2013	MMM	REVIEW OCTOBER SPREADSHEETS FOR ALL CITY AND COMMITTEE PROFESSIONALS AND SEND TO REVIEW TEAMS.	2.30	759.00
12/30/2013	SRK	READ E-MAILS FROM R. FISHMAN OF 12/30/13 REGARDING CONWAY MACKENZIE, LAZARD, ERNST & YOUNG AND RESPONSE TO SAME FROM G. GOUEVEIA, D. DOYLE	0.10	44.20
12/30/2013	MCP	UPDATE CONWAY MACKENZIE OCTOBER 2013 INVOICE	0.80	124.80
				31,546.60
EXPENSES				
12/06/2013	EXP	CONFERENCE CALL - JEG		103.75
12/14/2013	EXP	LONG DISTANCE BILL 12.14.13		51.00
12/31/2013	EXP	PRINTED COPY CHARGE - DEC 2013		5.70



160.45

Total amount of this invoice

\$31,707.05

Invoice payable upon receipt. Thank you for this opportunity to be of service.